DOCKET NO: 249549US8

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :

KAZUO SUGIMOTO, ET AL. : EXAMINER: ANYIKIRE, CHIKAODILI

SERIAL NO: 10/787,182 :

FILED: FEBRUARY 27, 2004 : GROUP ART UNIT: 2621

FOR: IMAGE ENCODING APPARATUS, IMAGE ENCODING METHOD, IMAGE ENCODING PROGRAM, IMAGE DECODING APPARATUS, IMAGE DECODING METHOD AND IMAGE DECODING PROGRAM

AMENDMENT AFTER FINAL

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated February 4, 2008, please amend the aboveidentified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 11 of this paper.